



Australian disaster relief fund – schedule for deductible gift recipient applicants

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient under the category Australian disaster relief fund (item number 4.1.5).

For instructions on using this schedule, refer to [Australian disaster relief fund – form for deductible gift recipient applicants](#) or search for QC18909 on [ato.gov.au](#)

Completing this schedule

- Download a copy of the schedule to your computer and check that you can save information in the schedule.
- Type directly into the schedule.
- Place **X** in ALL applicable boxes.
- You **must** answer all questions unless we tell you otherwise.

The example answers are provided to help you answer the questions and are not prescriptive.

Section A: Applicant information

1 Your organisation's Australian business number (ABN)

2 Your organisation's legal name

3 Are you applying for:

(a) endorsement of your organisation as a whole as a deductible gift recipient.



In the remainder of this schedule, when we say 'your organisation' and 'your fund', they mean the same thing. They both apply equally to your organisation.

OR

(b) endorsement of your organisation as a deductible gift recipient for a fund, authority or institution your organisation owns or includes.



In the remainder of this schedule, when we say 'your fund', we mean the Australian disaster relief fund. When we say 'your organisation', we mean your organisation as a whole.

4 Have you established a 'fund' with fund rules?



A fund mainly manages property to make distributions to other entities or people. It does not directly deliver services, such as evacuating people, providing emergency shelter and repairing homes.

No

Do not complete this schedule. Only a fund can qualify as an Australian disaster relief fund (item 4.1.5).

Yes

5 Provide your fund's objects as they appear in its constituent or governing document

Example answer

The trust deed for the C-Town Appeal Fund sets out its purpose at clause 4:

'The purpose of the Fund is to make grants of money:

(a) to organisations which will use them to relieve people in C-Town and district who are in distress because of the disaster

(b) to persons in C-Town and district to relieve them of the distress they are suffering because of the disaster.'

- ❗ Objects might be called 'purposes', 'objectives', 'trusts' or 'aims' in your organisation's constituent or governing document. Do not include powers, such as the power to operate a bank account, hire employees or sell land, even if they are described as objects in your organisation's constituent or governing document.

6 Does your organisation have an internet site?

No

Yes Provide your web address

Section B: Disaster

The Australian Taxation Office (ATO) maintains a list of disasters for the purposes of item 4.1.5.

➤ You can view the [List of disasters](#) on our website at ato.gov.au/nonprofit – search for 'QC77121'.

The disaster must meet several conditions:

- It must be declared to be a disaster, or it gives rise to a declaration of a state of emergency.
- The declaration must be made by a Treasury minister, or made by or with the approval of, a minister of a state or territory under its law.
- The disaster must be one that developed rapidly.
- The results of the disaster must be one or both of the following
 - death, serious injury or other physical suffering of a large number of people
 - widespread damage to property or the natural environment.

Examples of disasters include earthquakes, cyclones, storms (including hailstorms), fires, floods, terrorist acts, large scale transport accidents or chemical accidents, epidemics, large scale crop and animal diseases. Examples that are not considered disasters include land salinity, drought, global warming, soil erosion, political action, strike and civil unrest.

7 Is the disaster listed on the ATO website as an Australian disaster?

No Provide the state or territory where the disaster occurred:

Provide the shire, region, town or similar area where the disaster occurred:

Provide the name and title of the minister who made the disaster declaration:

Provide the date the declaration was made: ^{Day} / ^{Month} / ^{Year}

Provide a description of the disaster and other details that will help in working out if the conditions set out above are met:

Yes Provide the name of the disaster as it appears on the ATO website:

8 Provide the words used in your fund's constituent or governing document to identify the disaster

Example answer

The trust deed for the C-Town Appeal Fund defines the disaster in clause 3, which is the definition clause:

'In this deed ... 'disaster' means the forest fire that caused damage to C-Town on and about 12 December 2010.'

Section C: Relief

- 9 Explain how your fund will ensure that the money it provides will only be for the relief of people in Australia in distress as a result of the disaster, including relief by way of assistance to re-establish a community.
-

Example answer

Any person or organisation which applies to C-Town Appeal Fund for money must complete an application form. The applicant must describe how it will use the money, how the need for the money comes from the forest fire that damaged C-Town and what other sources of assistance they have. We check the application and get further information if needed. For larger grants, the applicant is required to report to us on how the money was in fact used.

Section D: Charity or Australian government agency

An Australian disaster relief fund must be one of the following:

- an Australian government agency
- a registered charity
- operated by an Australian government agency or a registered charity.

Australian government agency means:

- the Commonwealth, a state or a territory
- an authority of the Commonwealth, a state or territory.

Registered charity means an entity that is registered with Australian Charities and Not-for-profits Commission (ACNC) as a charity.

- 10 Is your organisation an Australian government agency?

No

Yes Go to Section E.

- 11 Which of the following best describes your organisation?

Your organisation is a registered charity.

Your organisation is currently applying for registration as a charity with the ACNC.

Your organisation would be entitled to registration with the ACNC as a charity but has not applied to the ACNC. Your organisation must be registered by the ACNC as a charity to qualify as an Australian disaster relief fund (item number 4.1.5). To apply for registration as a charity with the ACNC, refer to acnc.gov.au

Other – **do not complete this schedule.** Your organisation does not qualify as an Australian disaster relief fund (item number 4.1.5).

Section E: Public fund

For your fund to be an Australian disaster relief fund, it must be a public fund.

➤ For information about public funds and responsible persons, refer to [Public funds](#).

12 Is it the intention of your fund to invite the public to contribute to the fund?

No Do not complete this schedule. Your fund does not qualify as an Australian disaster relief fund (item 4.1.5).

Yes Provide clause number:

13 Does the public or a significant part of it contribute to your fund?

Not applicable Select this if your fund is new and has not started fundraising.

No Do not complete this schedule. Your fund does not qualify as an Australian disaster relief fund (item 4.1.5).

Yes

14 How is the control and administration of your fund best described? Select ONE box only

Controlled by a governmental or quasi-governmental authority.

The name of the authority is:

➤ Go to **Section F**.

Administered or controlled by persons or authorities who, because of their occupation or tenure of some public office or their position in the community, are considered to be responsible persons.

Provide clause number:

➤ Go to **question 15**.

Other – Do not complete this schedule. Your fund does not qualify as an Australian disaster relief fund (item 4.1.5).

15 Provide information on the people and authorities who control or administer your fund – for example, board members or trustees

Name of the body (for example, 'Board of Directors'):

Number of people who comprise that body:

Name of each person who has the required degree of responsibility to the community, and their office or position which indicates this:

Example answer

John Smith Solicitor
Dean Road Member of Parliament
Leanne Harry Mayor of C-Town

Name	Office or position

15 Provide information on the people and authorities who control or administer your fund – for example, board members or trustees *continued*

Any additional evidence you can provide to help confirm your fund is controlled or administered by people or authorities with the required degree of responsibility to the community:

Section F: Gift fund

Your organisation must maintain a gift fund if it is seeking DGR endorsement for a fund, authority or institution that you own or operate.

If your organisation is seeking endorsement as a DGR as a whole, or is already endorsed as a DGR as a whole, it is not required to maintain a gift fund. For example, if a public benevolent institution is endorsed as a DGR as a whole and is seeking endorsement for the operation of an Australian disaster relief fund, it does not need to maintain a gift fund.

➤ For more information, refer to [Gift fund requirements](#).

16 Is your organisation required to maintain a gift fund?

No Go to **Section G**.

Yes Go to **question 17**.

17 Does your organisation's constituent or governing document contain clauses for its gift fund?

No **Do not complete this schedule.** Your organisation does not qualify for endorsement as a deductible gift recipient.

Yes Provide your gift fund clause number. For Australian statutory bodies that do not have gift fund clauses, provide the title of statute:

Section G: Winding-up and revocation of DGR status

For DGR endorsement, your organisation is required, by a law, its constituent documents or rules governing its activities, to transfer surplus gifts and deductible contributions to another gift deductible fund on winding-up or revocation of DGR endorsement, whichever is the earlier.

➤ For more information refer to [Winding up and revocation](#).

18 Is your organisation required, by a law, its constituent documents or governing rules, to transfer the following on the earlier of winding-up or revocation of endorsement:

- surplus assets of the gift fund to another gift deductible fund
- surplus gifts, deductible contributions and any money received because of such gifts and contributions to another DGR?

No **Do not complete this schedule.** Your organisation does not qualify for endorsement as a deductible gift recipient.

Yes Provide your winding-up and revocation of DGR status clause number. For Australian statutory bodies that are not required to include winding-up clauses, provide the title of statute:

Section H: Declaration

Before you submit this form, check that you have provided true and correct information.

Penalties

Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Name of person completing this form

Position held

Business hours phone number (8.30am to 5.30pm weekdays)

Mobile phone number

Declaration

I am authorised to make this declaration on behalf of the organisation.

The information contained within this schedule is true and correct.

Date ^{Day} / ^{Month} / ^{Year}

How to lodge this form

If you are:

- completing this schedule as part of the ACNC charity registration application process, attach the completed schedule to the ACNC charity registration application form where indicated
- not completing this schedule as part of the ACNC charity registration application process, send the completed schedule with the [Application for endorsement as a deductible gift recipient](#) (NAT 2948) to

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740